FINANCIAL SECRETARIAT

**Issues instructions regarding the clearance of Receipts and Disbursements of Government arising in the United Kingdom and other places overseas.**

## OFFICIAL MEMORANDUM.

No. FL. (B) 6207-307—B. & T. 19-52-2, DATED BANGALORE. THE 13TH SEPTEMBER 1952.

*Subject:*—Clearance of Receipts and Disbursements of Government arising in the United Kingdom and other places, Overseas.

At present, transactions of this Government in the foreign countries relating to sale proceeds of Sandalwood Oil and other items of revenue, payments on account of pensions and leave salaries of Government servants, scholarships, pruchase of machinery and materials, etc., are being arranged mostly through Messrs. Coutts and Company, London, and for this purpose an account known as the "Mysore Government Royalty Account" is being maintained with them.

2. Consequent on the Financial Integration, it has become necessary for this State also to follow the procedure prescribed for all State Governments in this behalf. The following changes will accordingly be introduced in the existing procedure with effect from the 1st of December 1952:—

*Receipts.*—The sale proceeds of Sandalwood Oil and any other revenue accruing to the State now being realised through the Trade Agent for Mysore in London and credited to the Mysore Government Royalty Account with Messrs. Coutts and Company, London, should be arranged to be paid to the High Commissioner for India in United Kingdom, London, for credit to Mysore Government Account.

*Payments.*—Payments on account of pensions, leave salaries, scholarships and other educational expenses and subscriptions to periodicals and journals will be arranged by the Accountant-General through the High Commissioner for India. In regard to payments for the purchase of foreign machinery and materials made direct by the Government departments, payments should be arranged for through the Imperial Bank of India, Bangalore, (instead of through Messrs. Coutts & Co.), subject to the usual requirements of Exchange and Import Control.

3. As regards the orders already placed and pending execution or partly executed in respect of which payments are agreed to be made to the suppliers through Messrs. Coutts & Co., London, the indenting departments should advise the suppliers to receive payments through the Imperial Bank of India.

4. In the case of purchases of stores effected through the India Stores Department, London, or any of the Government of India Purchasing Mission abroad, payments will be arranged by the High Commissioner or the Mission as the case may be.

5. The Heads of Departments are repuested kindly to issue needful instructions to the subordinate offices and their representatives in the United Kingdom in this matter and refer all doubtful points to this Department for clarification.

M. SHAMANNA,
*Secretary to Government,*
*Finance Department.*

**Approves revised procedure of remitting money into Treasury by or on behalf of Public Works Officers.**

READ—

Letter No. W.M.G.C. 277, dated the 7—11th July 1952, from the Accountant-General, Mysore, Bangalore, suggesting a revised procedure for remitting money into Treasury by or on behalf of Public Works Officers.

ORDER NO. FL. (B) 6326-38—C.R. 28-52-2, DATED BANGALORE, THE 15TH SEPTEMBER 1952.

Under the existing procedure followed in the State, the revenue and receipts relating to the Public Works Department are paid into treasuries both by the

departmental officers and private parties for credit to the head of account " P.W. Remittances." While the amounts remitted by the Executive Engineers are taken to the Cash Book on the dates of remittance and adjusted in the Divisional Accounts of the same month, the amounts remitted directly by the departmental subordinates and private parties are taken to the Cash Book either in the same month or in subsequent months on the authority of the duplicate challans relating to such credits received from treasuries and adjusted in the Divisional Accounts. Under this system considerable delay is caused in bringing to account all the departmental revenue and receipts.

2. The procedure followed in Part 'A' States in this respect is detailed below:—

" All amounts of revenue, except rents on buildings occupied by Government Officers, are received by the Departmental officers and taken to their respective cash books on the dates of receipt and remitted to Treasury. A remittance register (form printed as annexure) is maintained by them and all amounts sent to treasury are entered and acknowledgments of treasury obtained in it. When a departmental subordinate collects revenue from parties he either (i) remits it to the Sub-Divisional Officer (or other nearer superior officer having a cash book) or (ii) remits it direct into treasury accompanied by a challan in duplicate, and sends the treasury receipt to the nearest superior officer having a Cash Book. The cash in the former case or the treasury receipt in the latter is accompanied by a 'Remittance Slip' (annexed to this order) on the back of which the subordinate enters full particulars of the money realised by him with the date of realisation and date of remittance. In either case the subordinate should also send a copy of the 'Remittance Slip' to the Divisional Officer for check of the receipt entry which should appear in the extract of the Sub-Divisional Cash Book. The transactions will not however find a place in the imprest account, if any, of the subordinate concerned.

The Sub-Divisional Officer should on receipt of the duplicate copy of the remittance slip along with cash or treasury receipt fill in the two forms of memorandum of acknowledgment attached thereto, one intended to be the Sub-Divisional Officer's copy and the other intended to be sent to the Subordinate, and send the latter forthwith to the Section Officer along with a permanent receipt for the amount received from him or remitted by him into the treasury. If the memorandum of acknowledgment and the permanent receipt are not received by the subordinate officer within a week of his sending the cash or treasury receipt he should forthwith report the fact in writing to the Sub-Divisional Officer by name to obtain them. The amount will be taken by the Sub-Divisional Officer to his Cash Book by crediting the revenue head concerned and debiting the head 'S. Remittances—P.W. Remittances—I Remittances into Treasuries.'

The amounts remitted to several treasuries by the departmental officers during the month will be entered in a separate Remittance Register and the total amount remitted during the month arrived at. This register will be sent to Treasury on the 1st of the following month with a Consolidated Treasury Receipt for acceptance by the Treasury Officer. The Treasury Officer after checking the figures in the Remittance Register sent by the Division with his figures will return the Consolidated Treasury Receipt duly signed. If there are any variations, the Treasury Officer will explain this in a reconciliation statement recorded in the Remittance Register itself and send the Consolidated Treasury Receipt for the amount as per treasury accounts.

In cases where money is paid into treasury directly by private parties to the credit of the Public Works Department then it will be credited to the Head 'P.W. Remittances—(iii) Other Remittances—Receipts on account of P.W.D.' The Treasury Officer will send a schedule of receipt on account of P.W.D. during a month at the beginning of the next month. On receipt of this advice the Executive Engineer will adjust these amounts to the final heads concerned in the Divisional Accounts by passing the transactions through the adjustment register maintained in the Division. Such amounts do not pass through the Divisional Cash Book."

3. As the procedure detailed above is found to be very convenient and would facilitate the correct accounting of monies received and remitted to treasury from several sources in the accounts of the month of their receipt, it is directed that the same be introduced with effect from the 1st October 1952.

M. SHAMANNA,
*Secretary to Government,*
*Finance Department.*

## ANNEXURE

FORM OF THE TREASURY REMITTANCE REGISTER.

| Date of Remittance | Amount in words Rs. a. p. | Amount in figures Rs. a. p. | Signature of treasurer or other person designated to attach second signature for sums under Rs. 500 received by transfer in account | Signature of Treasury Accountant | Signature of Treasury Officer for sums not less than Rs. 500 |
|---|---|---|---|---|---|
| | | | | | |

Place.....

Dated..... ....19 .

**ORIGINAL**

'om

..... .....

*Section Officer.*

*The Sub-Divisional Officer,*
.... .....*Sub-Division.*

Begs to forward Rs. ..... .....
Treasury receipt for Rs.....

-n account of miscellaneous receipts alised, the particulars of which are given verleaf.

2. The amount was collected on.....

-nd paid into the Treasury on .....

3. The usual receipts in P.W.G. Form 'o. 29 may be sent.

.....
*Section Officer.*

.W.D. III-2

Place.....

Dated.....19 .

**DUPLICATE**

From

.....
*Section Officer.*

To

*The Sub-Divisional Officer,*
..... .....*Sub-Division.*

Begs to forward Rs. ... ..... .....
Treasury receipt for Rs. .... ... on account of miscellaneous receipts realised, the particulars of which are given overleaf.

2. The amount was collected on.....and paid into the Treasury on .. .....

3. The usual receipts in P.W.G. Form No. 29 may be sent.

.....
*Section Officer.*

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To

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MEMO

(Sub-Divisional Office copy)

Your No ..... dated..... Rs. .....
Treasury receipt for Rs. ..... received.

2. Receipts in P.W.G. Form No. 29 enclosed.

Place.....
Dated.....19

*Sub-Divisional Officer,*
.....*Sub-Division.*

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To

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MEMO

(To be sent to Section Officer)

Your No. ..... dated..... ... Rs .... ..... .....
Treasury receipt for Rs. ..... received.

2. Receipts in P.W.G. Form No. 29 enclosed.

Place... ..... .....
Dated 19

*Sub-Divisional Officer,*
.... .*Sub-Division.*

Place .....

Dated .....19 .

**TRIPLICATE**

From

..... .....

*Section Officer.*

To

*The Sub-Divisional Officer,*
..... .....*Sub-Division.*

Begs to forward Rs. ..... ..... .....
Treasury receipt for Rs. .... ... on account of miscellaneous receipts realised, the particulars of which are given overleaf.

2. The amount was collected on.... . .....
and paid into the Treasury on .. .... .....

3. The usual receipts in P.W.G. Form No. 29 may be sent.

..... ..... .....
*Section Officer.*

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Copy forwarded to the Executive Engineer,

.... .....Division.

*Section Officer.*

Place.....

Dated.....19 .

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